

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

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**No. 523**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 46/2018 – State Tax**

**Dated: the 10<sup>th</sup> September, 2018**

**NOTIFICATION**

In exercise of the powers conferred by section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) read with sub-rule (5) of rule 61 of the Sikkim Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments–

- (i) in notification number 35/2017 – State Tax dated the 15<sup>th</sup> September, 2017 published in the Gazette of Sikkim; and
- (ii) in notification number 16/2018 – State Tax dated the 23<sup>rd</sup> March, 2018 published in the Gazette of Sikkim, namely:–

In the said notifications, in the first paragraph, the following proviso shall be inserted, namely:–

“Provided that the return in FORM GSTR-3B of the said rules to be filed for the period from July, 2017 to November, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018 – State Tax dated the 06<sup>th</sup> August, 2018 published in the Gazette of Sikkim, shall be furnished electronically through the common portal on or before the 31<sup>st</sup> day of December, 2018.”.

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
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